

THIS NOTICE MUST BE FILED AND SERVED ON OR BEFORE APRIL 16, 2019

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

2019 MAR 22 PM 4:25

X

JUDGE'S OFFICE
U.S. DISTRICT COURT
SAN JUAN, PR

In re:

THE FINANCIAL OVERSIGHT AND
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO *et al.*

Debtors.

PRÓMESA
Title III

Case No. 17-BK-3283 (LTS)

(Jointly Administered)

X

**NOTICE OF PARTICIPATION IN OMNIBUS OBJECTION
TO CLAIMS FILED OR ASSERTED BY HOLDERS OF CERTAIN
COMMONWEALTH GENERAL OBLIGATION BONDS**

This Notice of Participation must be served and filed no later than April 16, 2019 in accordance with the instructions set forth at the end of this document.

The party identified below ("Participant") hereby advises the Objectors that it intends to participate in the litigation of the *Omnibus Objection of the Financial Oversight and Management Board, Acting Through its Special Claims Committee, and the Official Committee of Unsecured Creditors, Pursuant to Bankruptcy Code Section 502 and Bankruptcy Rule 3007, to Claims Filed or Asserted by Holders of Certain Commonwealth General Obligation Bonds*, dated January 14, 2019 [Docket No. 4784] (the "Objection"), which asserts that all claims that have been or may be asserted against the Commonwealth of Puerto Rico on account of general obligation bonds issued by the Commonwealth in or after 2012 (the "Challenged GO Bonds") are invalid.

To ensure full participation rights in the litigation of the Objection, Participant provides all of the information requested in items 1 through 3 below:

1. Participant's contact information, including email address, and that of its counsel, if any:

Participant Name and Contact Information

Noreen Wisconsch-Burke, Plan Keough

Participant Name

Noreen Wisconsch-Burke, Trustee

Contact Person (if Participant is not an individual)

Noreen@new-law.com

Email Address

Counsel Contact Information (if any)

n/a

Firm Name (if applicable)

Contact Person

Email Address

Address line 1

PuB 136 / 400 Calle Juan Culaf

Address line 2

San Juan, PR 00918

City, State Zip Code

USA

Country

Address line 1

Address line 2

City, State Zip Code

Country

2. Participant advises that it (choose one of the following by marking "X" in the appropriate space):

intends to support the relief requested in the Objection (i.e., Participant believes the Court should find that the Challenged GO Bonds are invalid); or

intends to oppose the relief requested in the Objection (i.e., Participant believes that the Court should find that the Challenged GO Bonds are valid)

3. If Participant is not a holder of a Challenged GO Bond, it can skip to the end of this Notice and sign. If Participant is a holder of one or more Challenged GO Bonds, Participant must respond to the following paragraphs (a) and (b) to the best of Participant's knowledge.

(a) Provide the CUSIP Numbers of all Challenged GO Bonds held by Participant:
Security Identifier: 3 [REDACTED] 101 and [REDACTED] 103

(b) Did Participant purchase any of its Challenged GO Bonds in whole or in part on the secondary market? YES or NO (please circle one). UNK/None/PL

By: Noreen Wisenbach-Pantis
Signature

See Attached

Noreen Wisenbach-Pantis
Print Name

Trustee of Keogh Plan

Title (if Participant is not an Individual)

3-19-19

Date

Instructions for Serving and Filing Notice of Participation: This Notice of Participation must be (i) served by email on the Notice Parties set forth in paragraph 8 of the Objection Procedures and (ii) filed electronically with the District Court pursuant to its Electronic Case Filing procedures. If the Participant is not represented by counsel, the Participant may file a paper copy of this Notice of Participation with the District Court by delivering such Notice of Participation by mail or by hand addressed to: The Clerk of the United States District Court for the District of Puerto, Room 150 Federal Building, 150 Carlos Chardon Avenue, San Juan, PR 00918-1767.



SECURITIES
207 Puerto de Leon, Ave. 40, Paseo de la Junta, PR 00917-1011 (787) 759-4200

April 1, 2018 - April 30, 2018
NOREEN WISCOVITCH TTEE

Portfolio Holdings (continued)

Date Acquired	Quantity	Unit Cost	Cost Basis	Market Price	Market Value	Unrealized Gain/Loss	Estimated Annual Income	Estimated Yield
MUTUAL FUNDS 99.00% of Portfolio								
FIRST PUERTO RICO TAX EXEMPT TARGET MATT DIV INC COM CASH DIV			Security Identifier: 20000101					
ISIN#PR3361N1001								
Closed End Fund								
Dividend Option: Cash; Capital Gains Option: Cash								
*Security Disposition Method: First In First Out								
03/21/12* 4,065.000	9.8410	40,003.60	1.6100	6,544.65	33,458.95			
FIRST PUERTO RICO TAX ADVANTAGED TARGET MATT DIV INC COM			Security Identifier: 200003					
Closed End Fund								
Dividend Option: Cash; Capital Gains Option: Cash								
*Security Disposition Method: First In First Out								
09/10/12* 3,910.000	9.5410	37,305.40	6.0800	23,772.80	-13,532.60			
04/22/13* 1,885.000	9.6020	16,180.00	6.0800	10,244.80	5,935.20			
Total Noncovered	5,595.000	53,485.40		34,017.60	19,467.80			
Total	5,595.000	\$53,485.40		\$34,017.60	\$19,467.80		\$0.00	40.00
TOTAL MUTUAL FUNDS								
TOTAL PORTFOLIO HOLDINGS								
			Cost Basis	Market Value	Unrealized Gain/Loss	Accrued Interest	Estimated Annual Income	
			193,877.83	140,946.08	52,931.75	\$0.00	\$4.72	

Noncovered under the tax rules as defined below:

Depending on the account owner's tax structure of the account, Pershing effects tax reporting as agreed to in the fully disclosed clearing agreement between Pershing and your financial advisor/broker. If the FPI is no longer a participant in Pershing, Pershing will distribute assets to you or the custodian/custodian noted in the registration.

Generally, securities acquired before 2011 in retirement accounts held by Non-U.S. entities are not subject to the cost basis reporting rules set forth in the Internal Revenue Code of 1986, as amended by the Economic Growth and Tax Reconciliation Act of 2008, and are marked as noncovered securities marked as "covered" are identified as securities potentially eligible for the 2011 tax rules. Reporting rules and may be reported to the IRS on Form 1099-B for the applicable tax year in which the securities are disposed.

Note that in event where we cannot easily determine the taxability of an account, we may mark the account as noncovered. However, if the account does not receive a 1099-B, the cost basis will not be reported to the IRS.